



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

AUDIT DIVISION

REQUEST FOR QUALIFICATIONS

QUESTIONNAIRE
CERTIFIED PUBLIC ACCOUNTANTS

State Comptroller
State of Hawaii
Form AUD 100

INTRODUCTION

Hawaii Revised Statutes (HRS), Section 26-6, states that the Comptroller shall conduct after-the-fact audits of the financial accounts of all state departments to determine the legality of expenditures and the accuracy of accounts. The Comptroller intends to conduct financial audits of the executive agencies, departments, and offices of the State of Hawaii (state agencies), and plans to employ the services of qualified certified public accountants (CPA) to conduct those audits.

The purpose of this questionnaire is to solicit information about a CPA in order to determine whether the CPA is qualified to conduct such audits. The evaluation of the questionnaires submitted will be conducted by a three-member screening committee.

Once a CPA is determined to be qualified to conduct these audits, the CPA will be listed on a prequalified list to provide accounting and auditing services to state agencies. As accounting or auditing services are required during the fiscal year, CPAs will be selected from this prequalified list and asked to submit a proposal. Specifications as outlined in Form AUD 101, the Project Information Sheet, and the most current audit report will be given to the CPAs. Selection is based on the evaluation of the proposals submitted by the CPAs, as outlined below.

EVALUATION OF PROPOSALS

The evaluation of proposals will be conducted by a three-member screening committee in accordance with an established proposal evaluation plan. The evaluation criteria are listed below in the relative order of their importance:

- a. Resources To Be Used. The resources that the CPA intends to commit to the work, including the name and qualifications of, the scope of the work contemplated for, and the amount of time to be devoted by each of the CPA's personnel and that of any subcontractors that the CPA intends to engage.
- b. Previous Work Experience. Brief description of any work done (especially the experience of the local office) which is similar or related to the work called for by the specifications.
- c. Methodology. The plan for and the approach, method and procedures that the CPA intends to take in performing the work. The proposed phases and steps to be followed and the tests and standards to be used in performing the work required shall be outlined.
- d. Time Period of Audit. The CPA's estimate of the time required to complete the work, including an estimate of the dates on which work can commence and a final report will be submitted.
- e. Form and Content. Degree to which the proposal responds to the specifications and instructions.

Form AUD 100
Exhibit No. 1

State of Hawaii
Department of Accounting and General Services

General Information

Information Submitted for Fiscal Year:

Firm Name:

Type of Organization:

- ☐ Individual ☐ Corporation ☐ Partnership
☐ Partnership ☐ Joint Venture
☐ Other Describe:

Business Address of Hawaii Office:

Year Established in Hawaii: _____

Business Telephone No. of Hawaii Office:

Name of Person In Charge of Hawaii Office:

Telephone No.:

FAX No.:

Email:

Names of Principals of Firm:

Island of
Residence

Bus. Tel.
No.

External Quality Control Program: (Please submit a copy of the third party review for our files).

1. Prepared by:
2. Date of latest external quality control review:
3. If review will expire during fiscal year, please indicate scheduled review date:
4. Describe program:

Does your audit staff who will be assigned to the audit meet the CPE requirements as outlined in *Government Auditing Standards* (1994 Revision)? ☐ Yes ☐ No

General Information, Continued

HRS Section 103-53 states that a tax clearance from the Director of Taxation, State of Hawaii, and the Internal Revenue Service, U.S. Department of the Treasury, showing that all tax returns due have been filed and all taxes, interest and penalties levied or accrued against a contractor under state statutes and the Internal Revenue Code have been paid, is a prerequisite to entering into state contracts. Have you obtained such a tax clearance? () Yes () No

Date of last tax clearance: _____. (Please do not send certificate).

Number of Personnel in Your Present Organization:

	Management				
	<u>Audit</u>	<u>Tax</u>	<u>Consulting</u>	<u>Support</u>	<u>Total</u>
Principals	_____	_____	_____		_____
Certified Public Accountants, exclusive of principals	_____	_____	_____		_____
Professional staff, exclusive of principals and CPAs	_____	_____	_____		_____
Clerks, typists and other supporting staff				_____	_____
Total	=====	=====	=====	=====	=====

Please do not double count your employees between audit and other categories. List each employee under only one category. If an employee works in more than one category, list the employee in the category where the majority of the employee's time is spent.

Indicate on which islands your firm is interested in conducting audits and/or accounting services engagements:

Oahu	_____
Hawaii	_____
Maui	_____
Kauai	_____
Lanai	_____

Indicate the size of audits and/or accounting services engagements that your firm is interested in:

Up to 250 hours	_____
251 to 500 hours	_____
501 to 1,000 hours	_____
1,001 to 5,000 hours	_____
Over 5,000 hours	_____

General Information, Continued

Indicate the months that your firm is interested in conducting audits and/or accounting services engagements:

January	_____
February	_____
March	_____
April	_____
May	_____
June	_____
July	_____
August	_____
September	_____
October	_____
November	_____
December	_____
Year-round	_____

Indicate the state audits that your firm is interested in:

Comprehensive Annual Financial Report of the State of Hawaii	_____
Executive Departments under Single Audit Act of 1984 (P.L. 98-502), as amended by the Single Audit Act Amendments of 1996 (P.L. 104-156), and OMB Circular A-133:	
Department of Accounting and General Services	_____
Department of Agriculture	_____
Department of the Attorney General	_____
Department of Business, Economic Development and Tourism	_____
Department of Defense	_____
Department of Education	_____
Department of Hawaiian Home Lands	_____
Department of Health	_____
Department of Human Services	_____
Department of Labor and Industrial Relations	_____
Department of Land and Natural Resources	_____
Department of Public Safety	_____
Department of Transportation:	
Administration Division	_____
Airports Division	_____
Harbors Division	_____
Highways Division	_____

General Information, Continued

Indicate the state audits that your firm is interested in, continued:

Housing and Community Development Corporation of Hawaii	_____
University of Hawaii	_____
Employees' Retirement System of the State of Hawaii	_____
Proprietary Funds:	
Airports Division, Department of Transportation	_____
Harbors Division, Department of Transportation	_____
Hawaii Tourism Authority	_____
Stadium Authority	_____
State Motor Pool Revolving Fund, Department of Accounting and General Services	_____
State Parking Revolving Fund, Department of Accounting and General Services	_____
Statutory and Other Mandatory Audits:	
Hawaii Community Development Authority	_____
Workers' Compensation Special Compensation Fund, Department of Labor and Industrial Relations	_____
Discretionary Audits:	
Department of Budget and Finance	_____
Department of Commerce and Consumer Affairs	_____
Department of Human Resources Development	_____
Department of Taxation	_____
University of Hawaii at Manoa:	
Associated Students of the University of Hawaii at Manoa	_____
College of Business Administration	_____
College of Engineering	_____
College of Outreach Services	_____
John A. Burns School of Medicine	_____
School of Ocean and Earth Science and Technology	_____
Transportation Services Special Fund	_____
University of Hawaii Press	_____
Waikiki Aquarium	_____
University of Hawaii at Hilo:	
Intercollegiate Athletics	_____
Student Organizations of the University of Hawaii at Hilo	_____
Other audits or accounting services engagements which may be contracted on an as-needed basis	_____

Personal History Statement of Principals Within Your Firm

Name:

Position:

Total	As Principal in This Firm	As Principal In Other Firms	Other than as Principal
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Years of Experience:

CPE Requirements: () Yes () No

(In accordance with *Government Auditing Standards*).

Resident of Hawaii Since:

Education (College, Degree, Year, Specialization):

Membership in Professional Organizations:

License (Type, Year, State):

Responsibilities on Previous Government Audit, Accounting Services and Consulting Engagements:

Form AUD 100
Exhibit No. 3

State of Hawaii
Department of Accounting and General Services

Previous Government or Similar Work Experience Within Past Five Years

<u>Agency/Client</u>	Type of Service <u>(Financial Audit/Single Audit/Accounting Services)</u>	<u>FY</u>	No. of <u>Actual Hours</u>
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Form AUD 100
Exhibit No. 4

State of Hawaii
Department of Accounting and General Services

Key Management Staff Other than Principals

Name:

Title and Position:

Major Responsibilities with the Firm:

Years of Experience:

Resident of Hawaii Since:

Education (College, Degree, Year, Specialization):

Membership in Professional Organizations:

License (Type, Year, State):

CPE Requirements: () Yes () No
In accordance with *Government Auditing Standards*.

Form AUD 100
Exhibit No. 5

State of Hawaii
Department of Accounting and General Services

Additional Space

In the event that space provided on any exhibit is not sufficient for entries, or if you wish to furnish additional information, it may be inserted here, on the reverse of this page, or on separate sheets, with appropriate references.

As of this date _____, the foregoing is a true statement of facts.

Firm or Individual Submitting Questionnaire

Type Name and Title of Person
Authorized to Sign

Signature
